

# DIRECTIVE

## WELFARE-TO-WORK

Number: WD99-10

Date: October 21, 1999  
69:133:cg:3260

**TO:** SERVICE DELIVERY AREA ADMINISTRATORS  
PRIVATE INDUSTRY COUNCIL CHAIRPERSONS  
WELFARE-TO-WORK 15 PERCENT SUBGRANTEES  
DOL WELFARE-TO-WORK 25 PERCENT SUBGRANTEES  
COUNTY WELFARE DEPARTMENT DIRECTORS  
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES  
EDD EXECUTIVE STAFF  
WORKFORCE DEVELOPMENT BRANCH STAFF

**SUBJECT:** QUARTERLY EXPENDITURE REPORTING REQUIREMENTS **(INACTIVE)**

### EXECUTIVE SUMMARY:

#### Purpose:

This directive provides policy and procedure guidance for the Welfare-to-Work (WtW) expenditure reporting. This directive does not change current participant reporting requirements.

#### Scope:

This directive applies to the Service Delivery Areas (SDA) and subgrantees of 15 percent grant funds. All subgrantees are required to comply with federal and State expenditure reporting requirements.

#### Effective Date:

The directive is effective on date of issue.

### REFERENCES:

- Title 20 Code of Federal Regulations (CFR) Part 645: Welfare-to-Work (WtW) Grants; Interim Final Rule
- Office of Management and Budget (OMB) Circular A-87: Cost Principals for State, Local, and Indian Tribal Governments
- OMB Circular A-122: Cost Principal for Non-Profit Organization
- Title 29 CFR Part 95: Uniform Administrative Principals for Grants and Cooperative Agreement to State and Local Government Grants and Agreement with Institutions of Higher Learning, Hospitals, and Other Non-Profit Organizations
- Department of Labor (DOL) Training and Employment Guidance Letter (TEGL) 11-97, Change 1, Subject: Welfare-to-Work Reporting (February 29, 1999)

- DOL Technical Assistance Guide (TAG), Subject: WtW Financial Management (July 28, 1999)
- WtW Directive WD 99-8, Subject: Allowable Costs (September 21, 1999)

## **STATE-IMPOSED REQUIREMENTS:**

This directive contains some state-imposed requirements. These requirements are indicated in ***bold, italic*** type.

## **FILING INSTRUCTIONS:**

This directive supersedes WtW Information Bulletin WB99-41, dated July 12, 1999, and finalizes Draft Directive WDD-12 issued for comment on September 21, 1999. Retain this directive until further notice.

## **BACKGROUND:**

Title IV of the Social Security Act (Act), as amended by the enactment of the Balanced Budget Act of 1997, authorized DOL to provide WtW grants to public and private entities in states and local communities for transitional employment assistance to move hard-to-employ Temporary Assistance for Needy Families (TANF) recipients with significant employment barriers and certain noncustodial parents into unsubsidized jobs.

Seventy-five percent of the total WtW funds distributed by DOL (less small set-asides for specific statutory purposes) is available to states in amounts based on the statutory formula set forth in Section 403(a)(5)(A)(v) of the Act. A state is required to allocate at least 85 percent of the formula funds among the SDAs in the state and may retain up to 15 percent of the funds for the WtW projects that focus on helping long-term welfare recipients enter unsubsidized employment.

Title 20 CFR Section 645.240(a) requires that all states and other direct grant subrecipients shall report pursuant to instructions issued by DOL. Reports shall be submitted no more frequently than quarterly within a time period specified in the reporting instructions. Section 645.240(c)(d) requires that "Financial reports shall be submitted to DOL by each state." Reported expenditures and program income must be on the accrual basis of accounting and cumulative by fiscal year of appropriation. State reports must be submitted to DOL "no later than 45 days after the end of each quarter. A final financial report is required 90 days after the expiration of a funding period or the termination of grant support."

## **POLICY AND PROCEDURES:**

### **Definition of Terms:**

*Accrued Expenditures* mean the charges incurred by the grantee or subgrantee during a given period requiring the provision of funds for (1) goods and other tangible property received, (2) services performed by employees, contractors, subgrantees,

subcontractors, and other payees, and (3) other amounts becoming owed under programs for which no current services or performance is required, such as annuities, insurance claims, and other benefit payments.

*CFDA number* means the number assigned to a federal program in the Catalog of Federal Domestic Assistance (CFDA). The WtW funds are cataloged under the Employment and Training Assistance – Welfare-to-Work Grants, number 17.253.

*Closeout Report* means the final financial report of a master subgrant or an individual allocation (grant code) of a master subgrant. The forms required for a closeout report are the Closeout Status of Cash Report and the original Welfare-to-Work Summary of Expenditures report.

*Grant Code* means the three-digit code that identifies a particular allocation. The Job Training Partnership Division (JTPD) accounts for the allocation by grant code. There could be several grant codes within a master subgrant.

*Master Subgrant* means the vehicle that conveys WtW funds to each SDA. It may consist of one or more grant codes, and it is term-specific. Only SDAs have master subgrants. Other entities receive WtW funds via stand-alone contracts.

*Program Income* means the gross income received by the grantee or subgrantee directly generated by a grant support activity, or earned only as a result of the grant agreement during the grant period. At this time, the net income method used in accounting for revenue and cost associated with generating program income must be used for the WtW program.

*Stand-Alone Contract* means the vehicle that conveys WtW funds to other entities. It may consist of one or more grant codes, and it is term-specific. The stand-alone contract is never funded with WtW formula funds.

*Welfare-to-Work Summary of Expenditures report* means a state-designed report that provides data elements for subgrantees to submit expenditures and other reportable items on an accrual basis. This report captures the financial data that mirrors the Quarterly Financial Status Report required by DOL.

### **Policy:**

All WtW grant subgrantees are required to submit WtW Summary of Expenditures reports to the JTPD on a quarterly basis. Subgrantees are responsible for ensuring that all reports required by the State are submitted on time and that the data reported are complete. The report must indicate the accrued expenditures separately for each year of appropriated funds cumulatively for the life of the funds. Each year when funds are appropriated, the subgrantees will be issued a WtW grant with its own specific grant number by the JTPD. The time limit for the expenditure of these funds is specified in each officially signed grant agreement, including grant award modifications. In addition, the subgrantees must adhere to the following reporting policies:

- **A separate WtW Summary of Expenditures report must be submitted for each specific grant code and year of allocation (YOA) (i.e., 800, 815, or 805).**
- **The WtW Summary of Expenditures report must be submitted quarterly, by the due date listed below, even if no activity occurred during the quarterly report period. In the case when no activity has occurred, indicate a “0” in each line item of the report.**
- **When the reporting deadline falls on a weekend or holiday, the reports are due the last working day prior to the reporting deadline.**
- **If there is more than one allocation in a master subgrant or stand-alone contract and that allocation is fully spent, the report must be marked final by indicating “Y” in Section I, Item 6, when submitting the report. However, no closeout report is due until all allocations within the master subgrant have been fully spent. Since the grant term is still active, revisions to final reports may be submitted up to the submission of the final closeout package.**
- **If all allocations in a master subgrant or stand-alone contract are fully spent, the report must be marked closeout by indicating “C” in Section I, Item 6, when submitting the report. Closeout reports are due 60 days after the expiration of fund availability, or 60 days after all grant funds within the master subgrant have been expended, whichever comes first.**
- **For closeout reports only (end of the WtW grant life), one signed original hard copy in blue ink is required in addition to the electronic reports. If a subgrantee faxes the hard copy reports, these faxes need to have authorized signatures and must be received by JTPD no later than close of business on the deadline date, followed by the original hard copy reports submitted by mail.**
- **Subgrantees that have Job Training Automation (JTA) on-line access are to submit the quarterly Summary of Expenditures report on the electronic stateside JTA system. For assistance, please refer to the [JTA WtW Stateside Expenditure Reporting Guide](#).**

Due Dates for Reports	
1 <sup>st</sup> Quarter	October 20
2 <sup>nd</sup> Quarter	January 20
3 <sup>rd</sup> Quarter	April 20
4 <sup>th</sup> Quarter	July 20
<b>No additional due date for revisions</b>	

If on-line access to JTA has not been established, please fax a completed and signed WtW Summary of Expenditures report to Leah Pears, Financial Management Unit, at (916) 654-9586 or mail to:

Attention: Leah Pears  
Job Training Partnership Division, MIC 69  
Employment Development Department  
P.O. Box 826880  
Sacramento, CA 94280-0001

### The 70 Percent/30 Percent Requirement

The WtW Grant program requires that a minimum of 70 percent of the funds available for expenditure by an operating entity under the Act must be expended on services to participants meeting the eligibility criteria listed in Title 20 CFR Section 645.212 of the Interim Final regulations. The balance may be expended only on service to participants meeting the eligibility criteria listed in Title 20 CFR Section 645.213. For purposes of compliance with this requirement, the Interim Final regulations have defined “project” and “operating entity” in Title 20 CFR Section 645.210. This requirement applies to each and every project funded under the Governor’s funds for long-term assistance recipients, each substate allocation, and each competitive grant funded by the federal Employment and Training Administration (ETA). The percentages apply to expenditures under the grant, not to the proportion of participants. Local area, competitive, and Governor’s funded subgrantees must ensure that the expenditures for each project accurately reflect the costs associated with specific eligibility groups. Failure to meet the minimum 70 percent expenditure rate may result in disallowed costs.

### Cumulative Expenditures by Activity

Refer to Title 20 CFR Sections 645.220 and 645.230(a)(3) for allowable activities. For additional assistance, please contact your designated WtW program manager. A listing of program managers and their telephone numbers can be located at <http://www.edd.ca.gov/wtowcnt.htm>.

### Program Income

Title 29 CFR Section 97 encourages earning program income as a method of defraying program costs. Program income inclusions and exclusions are listed in Title 29 CFR Section 97.25(a).

### Interest Income

Because interest income exceeding the allowable amounts specified below is prohibited, there is no interest income line item on the Summary of Expenditures report. In accordance with Title 29 CFR Sections 97.21 and 95.22, state and local government subgrantees may retain interest income amounts up to \$100 per year for administrative expenses. Institutions of higher education, hospitals, and other nonprofit organizations may retain interest income amounts up to \$250 per year.

### **Summary of Expenditures Report:**

The WtW Summary of Expenditures report and Line Item Instructions have been revised to improve the WtW expenditure reporting process. The JTA system has significantly changed to correspond with the amended WtW Summary of Expenditures Report. Please refer to the attachments. The report includes the following changes:

1. Cumulative Expenditures by Activity (*Section II*) are now the first set of entries following the subgrant information (*Section I*).
2. The JTA system automatically adds the 14 Expenditures by Activity line items and inserts the sum of Total Expenditures by Activity in the total sum field (*Section III, Item 1*).
3. Cumulative Expenditures (*Section III*) now follows the Cumulative Expenditures by Activity (*Section II*).
4. Edits are incorporated to ensure that:
  - The 70/30 line items (*Section III, items 4a and 4b*) equal the sum of the Total WtW Expenditures (*Section III, Item 4*);
  - The Total Expenditures by Activities (*Section III, Item 1*), Total Administration (*Section III, Item 2*), and Total Technology/Computerization (*Section III, Item 3*) equal the sum of the Total WtW Expenditures (*Section III, Item 4*); and
  - The Total Administration notifies the JTPD and subgrantee when the amount exceeds the State's imposed 13 percent administration expenditure rule.

### **ACTION:**

Bring this directive to the attention of all entities involved in the expenditure reporting and fiscal accounting process.

### **INQUIRIES:**

Please direct inquiries about this directive to your program manager at (916) 654-7799 or Leah Pears, Financial Management Unit, at (916) 654-8295.

/S/ BILL BURKE  
Assistant Deputy Director

Attachments

## Welfare-to-Work Summary of Expenditures

1. SDA/SUBGRANTEE NAME AND ADDRESS:		2. SUBGRANTEE CODE:	
		3. GRANT CODE:	
		4. REPORT PERIOD ENDING:	
<b>I. SUBGRANT INFORMATION</b>		<b>CURRENT INFORMATION</b>	
1. Year of Appropriation			
2. Report Revision Number			
3. Subgrant/Contract Number			
4. Subgrant Term		/ /	
From:			
To:		/ /	
5. Total Allotment			
6. Final Report (Y/N/C)			
<b>II. CUMULATIVE EXPENDITURES BY ACTIVITY</b>			
1. Community Services			
2. Work Experience			
3. Public—Job Creation Wage Subsidies			
4. Private—Job Creation Wage Subsidies			
5. On-the-Job Training			
6. Job Readiness Services Vouchers			
7. Job Readiness Services Contracts			
8. Job Placement Services Vouchers			
9. Job Placement Services Contracts			
10. Post-Employment Services Vouchers			
11. Post-Employment Services Contracts			
12. Job Retention Services and Supportive Services			
13. Individual Development Accounts			
14. Intake, Assessments, Eligibility Det. & Case Mgmt.			
<b>III. CUMULATIVE EXPENDITURES</b>			
1. Total Expenditures by Activities (sum of II—1 through 14)			
2. Total Administration 13% (see line item instructions)			
3. Total Technology/Computerization			
4. Total WtW Expenditures (sum of III 1 + III 2 + III 3)			
4a. Total Required Beneficiaries—70%			
4b. Total Other Eligibles—30%			
<b>IV. OTHER REPORTABLE ITEMS</b>			
1. Nonfederal Match			
2. In-Kind Match			
3. Program Income Earned			
4. Program Income Expended			
5. Unliquidated Obligations			
6. Total Cash Received			
<b>V. COMMENTS:</b>			
<b>VI. CERTIFICATION:</b> I certify to the best of my knowledge and belief that this report is correct and that all outlays and unpaid obligations are for the purpose set forth in the subgrant.			
Name	Title	Phone No.	Signature
Contact Person	Title	Phone No.	Date Submitted

## Welfare-to-Work Summary of Expenditures Line Item Instructions

### Heading Information

Item	Instructions
1. SDA/Subgrantee Name and Address	Enter the name and address of the Service Delivery Area (SDA) or the subgrantee.
2. Subgrantee Code	Enter the Job Training Automation (JTA) three-digit alpha-code assigned to each subgrantee by the Job Training Partnership Division (JTPD). See the attached JTA alpha-code list.
3. Grant Code	Enter the JTA three-digit numeric code assigned to each funding source by JTPD (i.e., 800, 805, or 815).  <b>Note:</b> Only one grant code can be reported per form.
4. Report Period Ending	Enter the ending month and year of the report period for which this report is prepared (i.e., MM/YY).

### Section I. Subgrant Information

This section provides information by Year-of-Appropriation (YOA) from the fund source (grant code). Information is entered into the column titled Current Information according to the year in which the funds were allotted. The column reflects cumulative expenditures against the available program year allotment from which they were drawn.

Item	Instructions
Current Information	Use this column to report expenditures for the current fiscal year.
1. Year of Appropriation	Enter the YOA.  <b>Note:</b> The YOA is the <b>federal</b> fiscal year that the funds were allotted, which may not necessarily be the year that the contract was signed.
2. Report Revision Number	Enter the revision number of this report (sequence number should be tracked by the SDA). This item has been added to ensure that the most current version of the report has been entered into the State's system.  If this report is the initial report for the reporting period, enter "00." If this report is the first revision, enter "01," and so forth.



## Section I. Subgrant Information (continued)

Item	Instructions
3. Subgrant/Contract Number	Enter the subgrant/contract number assigned by the Employment Development Department. This is a seven-digit code beginning with the letter <b>W</b> .
4. Subgrant Term From: To:	Enter the beginning (From) and ending (To) dates for the entire term of subgrant.
5. Total Allotment	Enter the total amount of federal funds available for expenditure during the reporting period. <b>This is the sum of initial allocation and adjustments.</b>
6. Final Report (N/Y/C)	<p>Enter <b>N</b> (No) if this is <i>not</i> a final report.</p> <p>Enter <b>Y</b> (Yes) if this is a final report. Use this option when the funds have been fully expended and you do not wish to submit further reports until closeout.</p> <ul style="list-style-type: none"> <li>Enter <b>C</b> (Closeout) for a closeout report. Closeout reports are due 60 days after the expiration of fund availability, or 60 days after all grant funds have been expended, whichever comes first.</li> </ul> <p><b>Note:</b> For closeout reports only, an original WtW Summary of Expenditures report with an original signature in blue ink is required.</p>

## Section II. Cumulative Expenditures by Activity

Item	Instructions
Cumulative Expenditures by Activity  (Items 1 through 14)	<p>Enter the cumulative accrued expenditures for the appropriate activities identified. The amounts that are reported in <i>items 1 through 13</i> should only include the <b>specific</b> costs of these activities. Intake, assessment, eligibility determination, etc., should be reported in <i>Item 14</i>. Allocable <i>Administration</i> costs should be reported as appropriate in <i>Section III, Item 2</i>.</p> <p><b>Note:</b> The JTA system will automatically add <i>items 1 through 14</i> and place the sum of <i>items 1 through 14</i> in the <i>Total Expenditures by Activities</i> in <i>Section III, Item 1</i>.</p> <p>The expenditures for Job Readiness, Job Placement, and Post-Employment Services that are not provided through the use of vouchers or contracts, but are provided as part of a comprehensive community service, work experience, or on-the-job training program, are to be included in the amounts reported in <i>Section II, items 1, 2, and 5</i>.</p>

## Section II. Cumulative Expenditures by Activity (continued)

Item	Instructions
<p>Cumulative Expenditures by Activity (continued)</p> <p>(Items 1 through 14)</p>	<p><b>Note:</b> Only include expended portion of vouchers or contracts. <b>Do not</b> include the half holdback for six-month placement in the workforce until the expenditure has been incurred.</p> <p>The State has adopted and defined the following WtW activities:</p> <p><b>Community Service</b> means positions with public or private nonprofit employers. Participants in community service positions funded through the WtW Grant program are considered temporary employees, will apply for the work and be subject to hiring and termination by the employer, and will be expected to perform work for the benefit of the employer. The activity must comply with the anti-displacement provisions contained in state law.</p> <p><b>Work Experience</b> can be with public or private employers. Participants in work experience positions funded through the WtW Grant program are considered temporary employees, will apply for the work and be subject to hiring and termination by the employer, and will be expected to perform work for the benefit of the employer. The activity must comply with the anti-displacement provisions contained in State law.</p> <p><b>Job Creation</b> through public or private sector employment wage subsidies. The WtW client draws a salary and is considered an employee.</p> <p><b>On-the-Job-Training</b> is employment by an employer in the public or private sector. A portion of the wages paid by the employer is reimbursed to cover the employer's expense in training the individual.</p> <p><b>Job Search and Job Readiness Assistance</b> means providing the recipient with training to learn job seeking and interviewing skills, to understand employer expectations, and learn skills designed to enhance an individual's capacity to move toward self-sufficiency. (Welfare and Institutions Code Section 11322.6(n))</p>

## Section II. Cumulative Expenditures by Activity (continued)

Item	Instructions
<p>Cumulative Expenditures by Activity (continued)</p> <p>(Items 1 through 14)</p>	<p><b>Job Placement</b> means subsidized or unsubsidized employment with a public or private employer, through vouchers or contracts with public or private providers. Job placement includes, but is not limited to assessing skills, identifying ranges of occupations available in the local labor market, and developing jobs.</p> <p><b>Post-Employment Services</b> including, but not limited to, basic educational skills training, occupational skills training, English as a second language training, and job mentoring, financed through vouchers or contracts with public or private providers.</p> <p><b>Job Retention and Support Services</b> will include, but not be limited to, childcare, transportation, mental health, and non-medical substance abuse treatment as necessary to obtain or retain a job.</p> <p><b>Other Supportive Services</b> means individual and family counseling, materials for individuals with disabilities, job coaches, dependent care, meals, financial counseling, and other reasonable expenses required for job readiness or employment activities.</p> <p><b>Individual Development Accounts (IDAs)</b> established by or for an individual that allow the individual to contribute earned income in order to accumulate funds for the following purposes:</p> <ul style="list-style-type: none"> <li>• Postsecondary educational expenses paid directly to an eligible educational institution;</li> <li>• Qualified acquisition costs for a qualified principal residence; and</li> <li>• Transfer to a business capitalization account, established in a federally insured financial institution.</li> </ul> <p>Contributions of earned income to IDAs may also be made by not-for-profit organizations and state or local government agencies, as described in Section 404 (h)(3)(B) of the Social Security Act .</p> <p>Refer to Title 20 CFR Sections 645.220 and 645.230(a)(3) for allowable activities.</p>

### Section III. Cumulative Expenditures

Each subgrantee shall report program outlays on an **accrual** basis. If the subgrantees accounting records are not normally kept on the accrual basis, the subgrantee shall develop such accrual information through an analysis of the documentation on hand. **Please do not leave any lines blank.** Enter either the “expenditure amounts” or “0” for no entries.

Item	Instructions
1. Total Expenditures by Activities	<p>Enter the total cumulative accrued expenditures for the appropriate activities identified in <i>Section II, items 1 through 14</i>.</p> <p>Refer to Title 20 CFR Sections 645.230 and 645.240(c).</p>
2. Total Administration  (13 percent maximum)	<p>Enter the <i>Total WtW Expenditures</i> that are expended for administration. Technology/Computerization expenditures <u>are not</u> to be included. (<i>Section III, Item 3.</i>)</p> <p>This amount should not exceed the State’s imposed 13 percent rule of total allocation at the end of the three-year fiscal life of funds.</p> <p>Guidance:</p> <p>Personnel and related nonpersonnel costs, including project directors, who perform both administrative and programmatic services or activities, may be allocated to the benefiting cost objectives/categories based on documented distributions of actual worked or other equitable cost allocation methods.</p> <p>Indirect or overhead costs normally shall be charged to an overhead or indirect cost pool that can be identified directly with a cost objective/category—other than administration—may be charged to the cost objective/category directly benefited. Documentation of such charges shall be maintained. (Title 20 CFR Section 645.235).</p>

### Section III. Cumulative Expenditures (continued)

Item	Instructions
3. Total Technology/ Computerization	<p>Enter the <i>Total WtW Expenditures</i> that are expended for information technology (computer hardware or software) needed for tracking or monitoring under a WtW grant. Administration expenditures <u>are not</u> to be included.</p> <p>According to Title 20 CFR Section 645.235(c): The costs of information technology—computer hardware and software—needed for tracking or monitoring under WtW grant <b>shall not</b> be charged to administration of the grant.</p>
4. Total WtW Expenditures	<p>Enter the <i>Total WtW Expenditures</i>. This line must equal the sum of <i>Section III, items 1, 2, and 3</i>.</p> <p>Total WtW Expenditures must then be distributed appropriately in <i>items 4a and 4b</i> (70/30 requirement).</p>
4a. Total Required Beneficiaries  (70 percent minimum)	<p>Enter that portion of <i>Section III, Item 4 Total WtW Expenditures</i> that is expended for <i>Required Beneficiaries</i> as defined in the Title 20 CFR Section 645.212.</p> <p><i>Administration and Technology/Computerization</i> costs can be allocated based on the percentages of the total program expenditures for <i>Required Beneficiaries</i>.</p> <p>Refer to Title 20 CFR Section 645.212.</p>
4b. Total Other Eligibles  (30 percent maximum)	<p>Enter that portion of <i>Section III, Item 4 Total WtW Expenditures</i> that is expended for total other eligibles as defined in the Title 20 CFR Part 645.</p> <p><i>Administration and Technology/Computerization</i> costs can be allocated based on the percentage of total program expenditures for <i>Other Eligibles</i>.</p> <p>Refer to federal regulations Title 20 CFR Section 645.213.</p>

## Section IV. Other Reportable Items

Item	Instructions
1. Nonfederal Match	<p>Enter the cumulative total amount of actual nonfederal match expenditures. This amount includes the total of <i>In-Kind Match</i>.</p> <p>Refer to Title 20 CFR Section 645.300(2)(i).</p>
2. In-Kind Match	<p>Enter the amount of <i>Section IV, Item 1 Nonfederal Match</i> that is in-kind match from third parties. Limited to 50 percent maximum.</p> <p><b>Note:</b> Completion of this block is optional. However, it is recommended that cash match and in-kind match be tracked and documented at the local level. This recommendation is made to allow for the possibility of using these funding sources as stand-in in the event of disallowed costs identified during an audit.</p> <p>Refer to Title 20 CFR Section 645.300(2)(ii).</p>
3. Program Income Earned	<p>Enter the amount of Net <i>Program Income Earned</i> that was directly generated, or earned only as a result of the subgrant on which you are reporting.</p> <p><b>Note:</b> Law prohibits the retention of interest income earned on WtW Grant funds above the allowable amounts.</p> <p>Refer to Title 29 CFR Parts 97.21 and 95.22.</p>
4. Program Income Expended	Enter the amount of accrued expenditures of program income.
5. Unliquidated Obligations	Enter the cumulative funds that have been obligated (contracts and purchase orders) but for which services and goods have not been received.
6. Total Cash Received	<p><b>Used for closeout reports only.</b> Enter the total amount of cash drawn from the State.</p> <p><b>Note:</b> If you indicated in <i>Section I</i> that this is a (C) closeout report, you <b>must</b> enter the total cash received amount here.</p>

## Section V. Comments

Comments are required in this section when (1) expenditures vary from the WtW Grant program plan by more than 15 percent, and (2) expenditures are changed or corrected from one quarter to the next.

## Section VI. Certification

Item	Instructions
Name	Enter the name of the authorized official who will be signing the form.
Title	Enter the authorized official's title.
Phone Number	Enter the authorized official's phone number.
Signature	The authorized official must sign the form. The signature certifies that the form has been accurately completed, with the valid data, and in compliance with the WtW Grant program.
Contact Person	Enter the name of a contact person in the event any questions should arise concerning information on the completed form. The contact person will, in most cases, be the individual who prepared the report.
Title	Enter the contact person's title.
Phone Number	Enter the contact person's phone number.
Date Submitted	Enter the date the form is signed and submitted to the State of California.

**Job Training Automation Alpha-Code List  
85% Grant Subgrantees**

<b>85% Grant Subgrantee</b>	<b>Code</b>	<b>85% Grant Subgrantee</b>	<b>Code</b>
Alameda	ALA	Orange	ORA
Anaheim	ANA	Richmond	RCH
Butte	BTE	Riverside	RIV
Carson/Lomita/Torrance	CLT	Sacramento	SAC
Contra Costa	CON	San Benito	SBE
Foothill	FET	San Bernardino City	SBI
Fresno	FRS	San Bernardino County	SBO
Golden Sierra	GSC	San Diego	SDC
Humboldt	HUM	San Francisco	SFO
Imperial	IMP	San Joaquin	SJC
Kern/Inyo/Mono	KIM	San Luis Obispo	SLO
Kings	KNG	San Mateo	SMC
Los Angeles City	LAI	Santa Ana	SAN
Los Angeles County	LAO	Santa Barbara	SBA
Long Beach	LBC	Santa Clara	SCL
Madera	MAD	Santa Cruz	SCR
Marin	MAR	SELACO	SEL
Mendocino	MEN	Shasta	SHA
Merced	MER	Solano	SOL
Monterey	MON	Sonoma	SON
Mother Lode	MLC	South Bay	SBY
Napa	NAP	Stanislaus	STN
North Central County	NCC	Tulare	TUL
NoRTEC	NOR	Ventura	VNP
NOVA	NOV	Verdugo	VER
Oakland	OAK	Yolo	YOL



**Job Training Automation Alpha-Code List**  
**15% Competitive and Collaborative Grant Subgrantees**

<b>15% Competitive Grant Subgrantee</b>	<b>Code</b>	<b>15% Competitive Grant Subgrantee</b>	<b>Code</b>
AADAP, Inc.	AAO	Labor's Community Services Agency	LCA
Amador-Tuolumne Community Action Agency	ACA	Learning Center of Tehama County	LCT
Chrysalis	CRY	Mendocino County Social Services Department	MCS
Community Career Development	CRD	NOVA Private Industry Council	NOV
Contra Costa Social Services Department	COT	Pacific Asian Consortium in Employment	PAE
El Dorado County Department of Social Services	EDS	Rubicon Programs	RUB
Fresno County Economic Opportunities	FEO	Sacramento County Department of Human Resources	SDH
Goodwill Industry of Southern California	GWI	San Diego Housing Commission	DHC
Housing Authority of San Bernardino County	HAS	San Joaquin County Private Industry Council	SJC
Human Resources Agency of Santa Cruz	SCR	South Bay Center for Counseling	SOC
Joint Efforts, Inc.	JEI	The Youth Employment Partnership Inc.	YEP
Kern County Employer's Training Resources	KIM	Vietnamese Community of Orange County	VIC

<b>15% Collaborative Grant Subgrantee</b>	<b>Code</b>	<b>15% Collaborative Grant Subgrantee</b>	<b>Code</b>
Ventura	VNP	Riverside	RIV
Contra Costa	CON	South Bay	SBY
San Joaquin	SJC	Humboldt	HUM